

DESK OPERATING PROCEDURE 128
CFO/CIVIL REPORTS DIVISION

CIVIL WORKS FUNDS
RECONCILING USACE FBWT

Federal agencies are required to reconcile Funds Balance with Treasury (FBWT) on a monthly basis to assure the integrity and accuracy of financial reporting data. FBWT is increased or decreased by transactions such as appropriation warrants, nonexpenditure transfers, collections, and disbursements reported to Treasury by account symbol.

This SOP provides instructions for reconciling the U.S. Army Corps of Engineers (USACE) FBWT general ledgers to the FBWT balance reported by Treasury on the Account Statement.

This SOP requires the following information:

Treasury Account Statement

GOALSII Statement of Accountability (SF1219)

GOALSII Statement of Transactions (SF1220)

Treasury Warrants

Nonexpenditure Transfers (SF1151)

Work Allowances

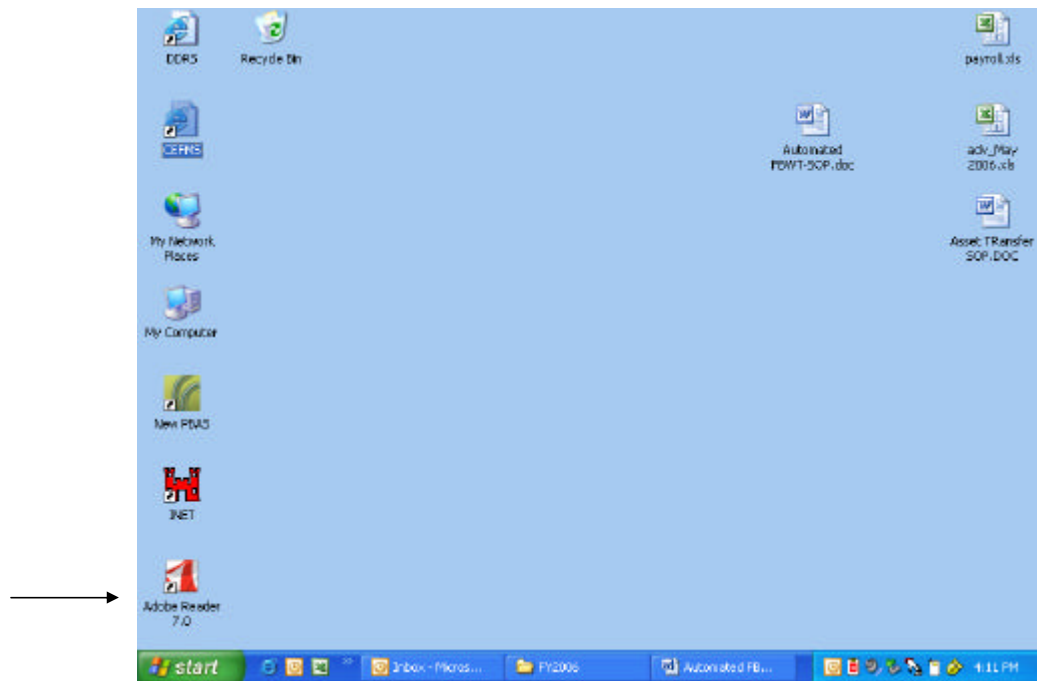
DFAS Payroll Transactions

Embassy Transactions

Treasury Photocopy Charges

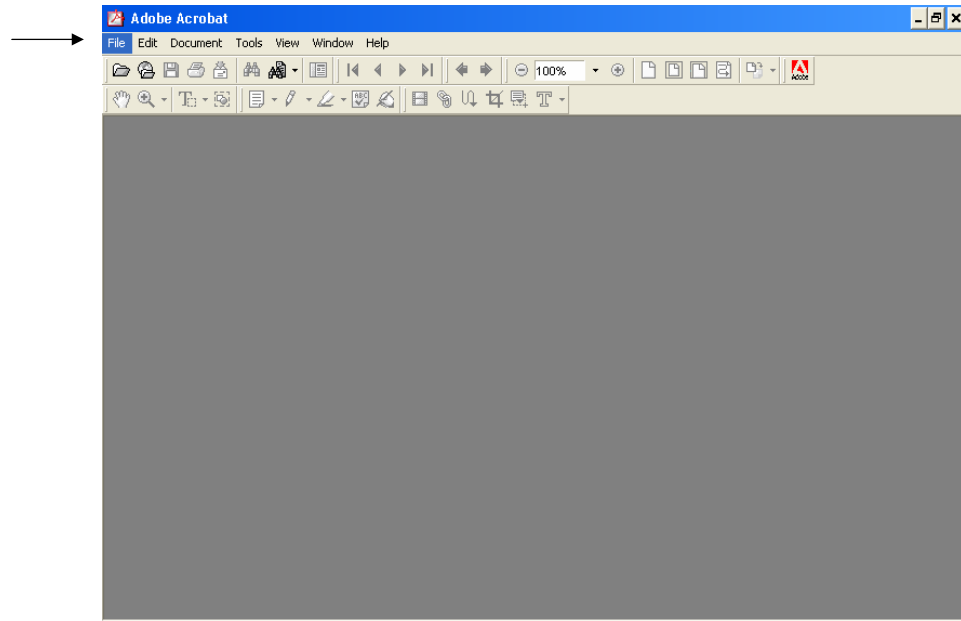
1. Retrieve required information above.
 - a. Retrieve Treasury Account Statement using SOP #132 (latest version).
 - b. Retrieve a copy of the GOALSII SF1219 and SF1220 using SOP #107.
 - c. Retrieve Treasury warrants and SF1151s using SOP #105 & #106.
 - d. The USACE Payroll Liaison located at the Omaha District Office reconciles DFAS payroll charges to the Treasury Account Statement. Therefore, DFAS payroll transactions are taken from the current month Account Statement.
 - e. Retrieve Embassy transactions using SOP #038 (latest version).
 - f. Treasury photocopy charges are taken from the current month Account Statement because documentation is not received on a regular or timely basis from Treasury, SOP #029 (latest version).
2. Documents references in 1 are scanned into the automated FBWT system. A designated computer and scanner are located in room 148, cubicle 63. All users must have specific permissions to scan documents.
 - a. User should logon to the designated computer in the scanner cubicle.

- b. Open the 'Adobe Reader' program.

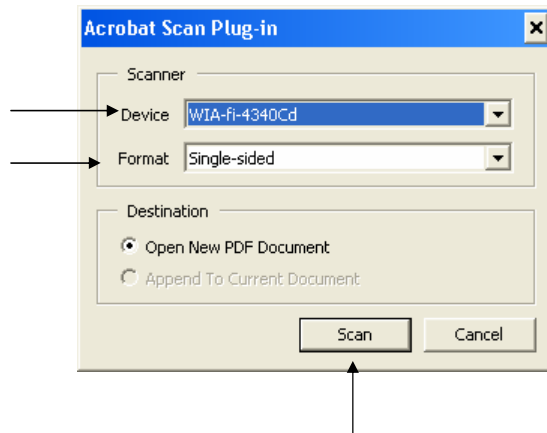


- c.) To insert paper into scanner, user should place paper face down on scanner tray.

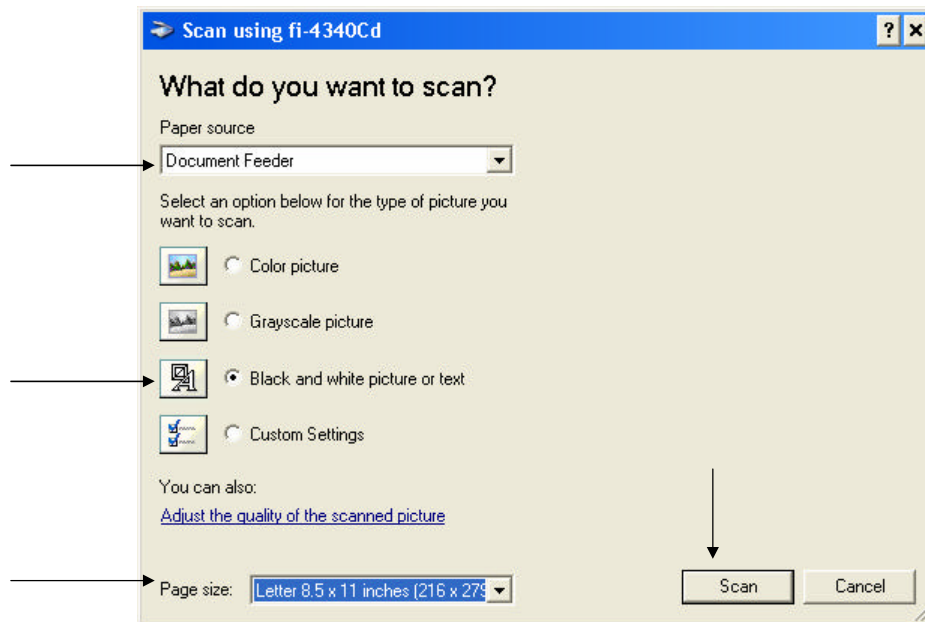
d.) At the top left of screen, user should select **File**. After selecting file, a dropdown box will appear user should select **Import**. After selecting import, a side box will appear, user should select **Scan**.



- e.) An 'Acrobat Scan Plug-in' box will appear. User should make sure: Device is set to 'WIA-fi-4340Cd' and Format is set to 'Single-Sided'. User will select **Scan**.



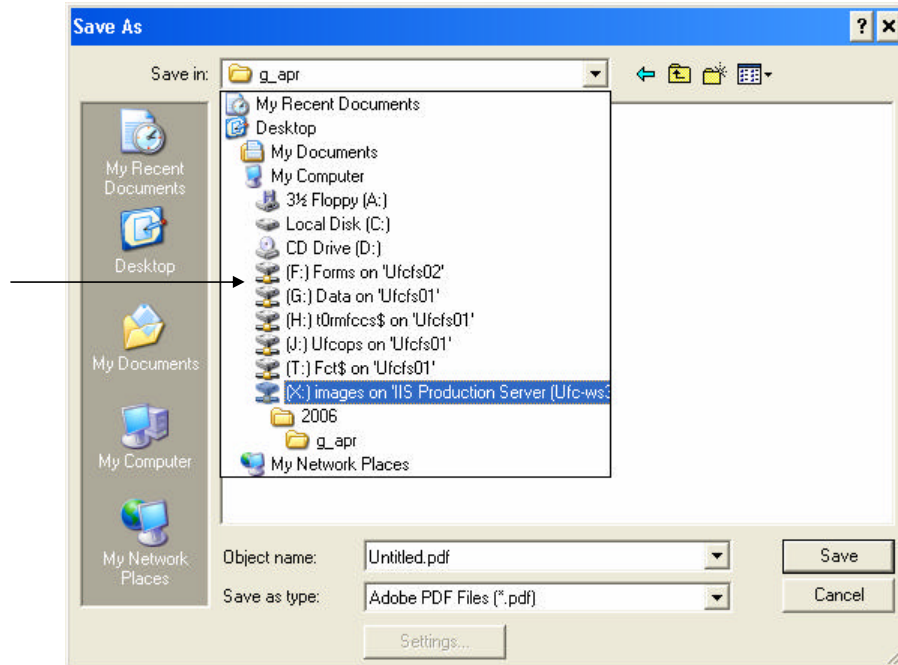
- f.) A 'Scan using fi-4340Cd' box will appear. User should make sure: Paper source is set to 'Document Feeder', Type of picture should be 'Black and white picture', Page size is set to 'Letter 8.5X11 inches (216X279mm)'. User will select **Scan**.



- g.) After selecting scan, document will feed through scanner and the document will appear on computer screen.

h.) Once all pages are scanned, user will save document to appropriate location.

To save document, select **File** at top left of page, **Save As....** A 'Save In...' box will appear. All FBWT documents are saved on the X drive under the appropriate year and month. The document name should represent the document, for example user would save the Treasury Account Statement as 'Account Statement'. After naming the document, select **Save**. User can close the Adobe Reader program.

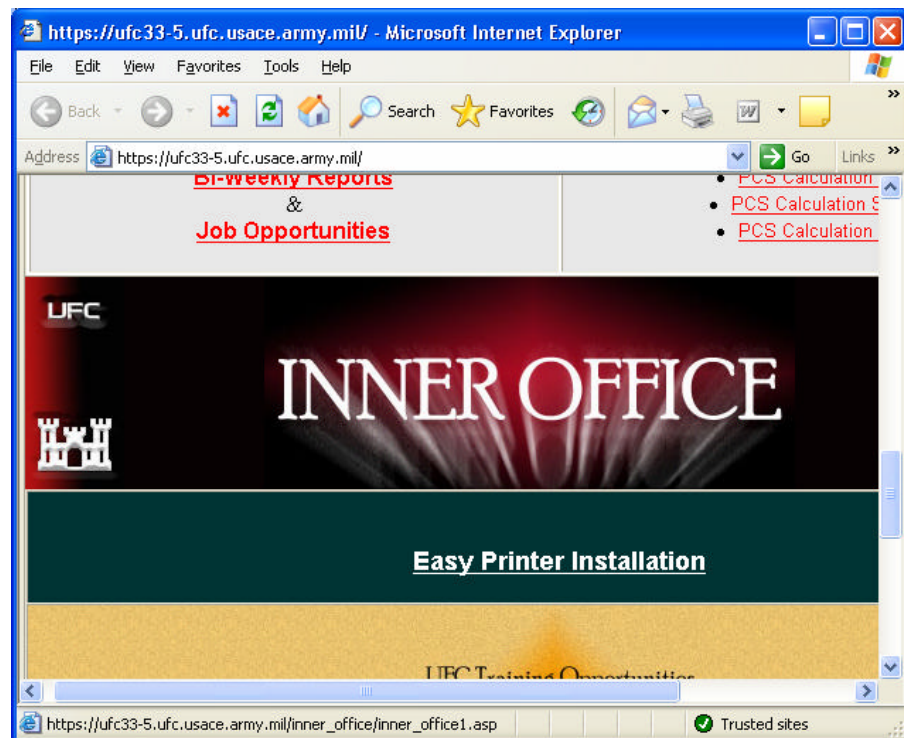


3. After scanning document, user must match scanned documents to the automated FBWT system.

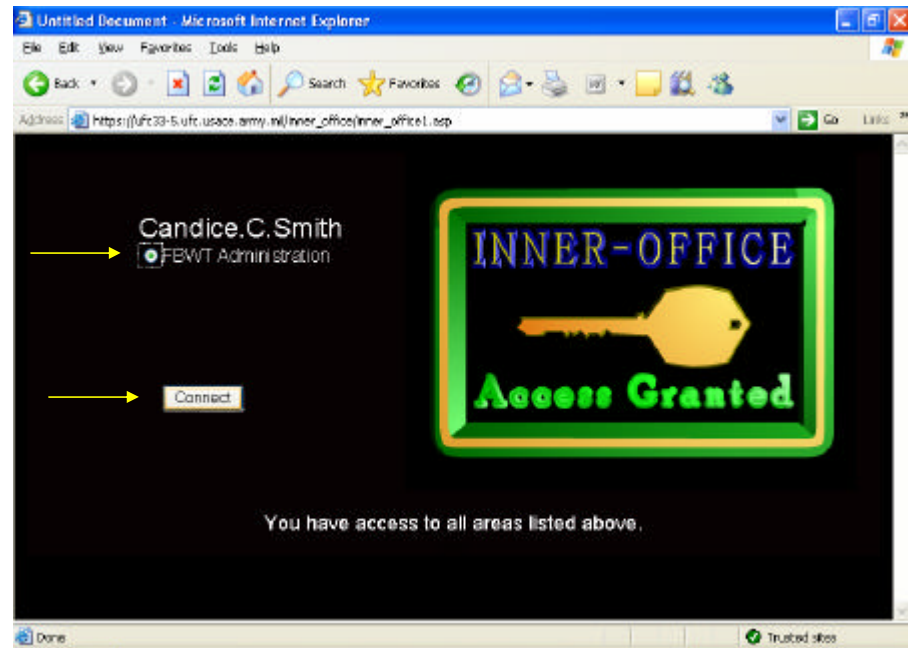
a.) User should click on 'INET' icon on desktop.



b.) Scroll down until you see 'Inner Office'.

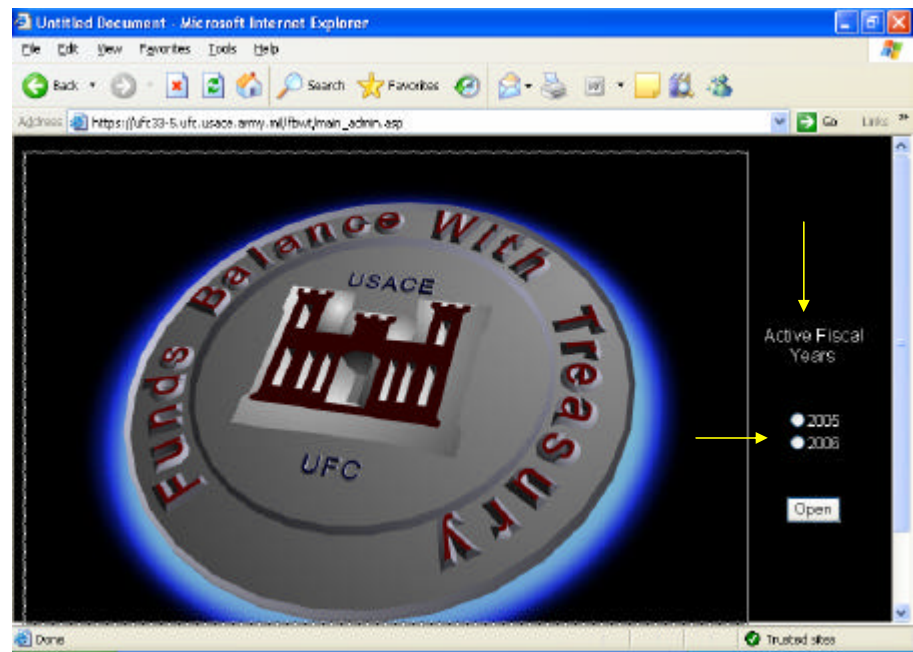


- c.) Double-click on 'Inner Office'. User will see an administration page. Select appropriate system by clicking into the designated circle, then select **Connect**.

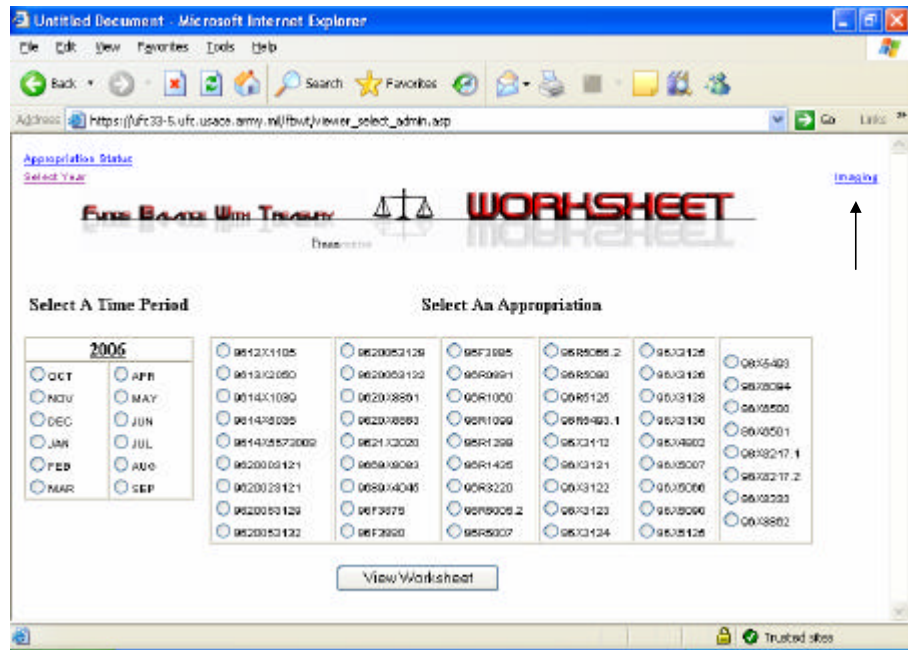


d.) On the next screen, user will select appropriate year and select

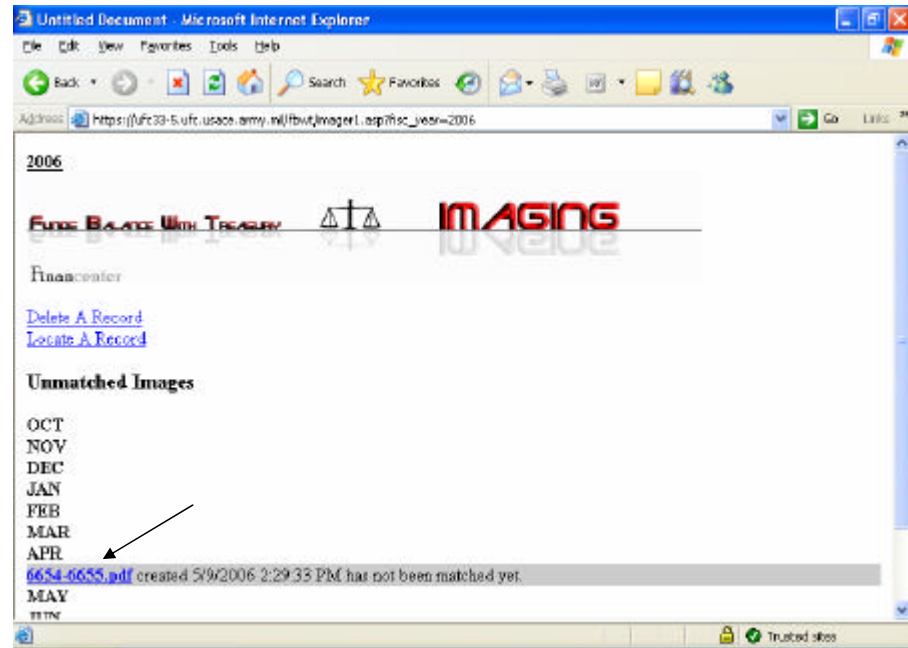
Open.



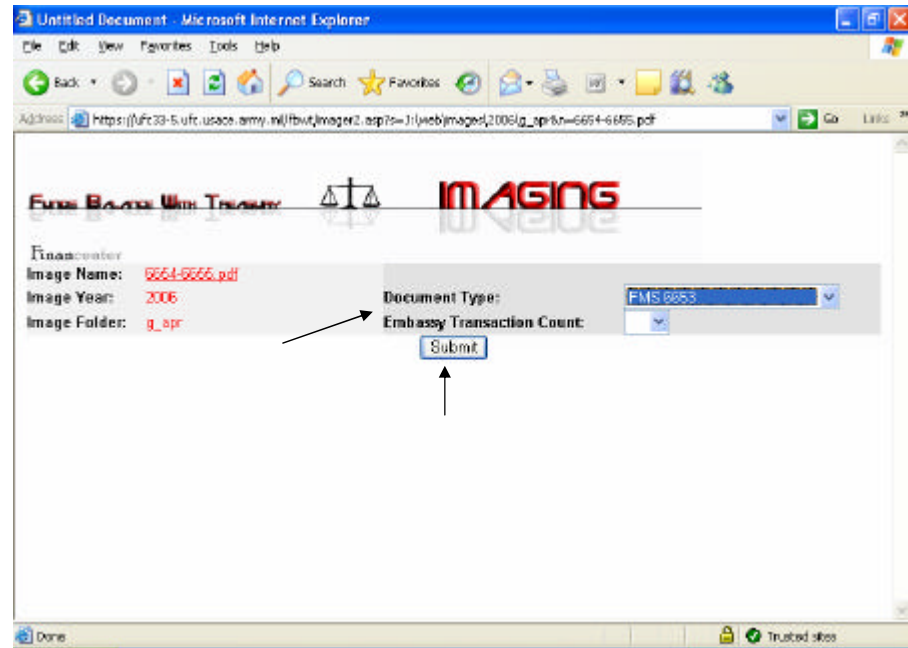
- e.) In order to match documents that were scanned into the FBWT system, user should select 'Imaging' icon at top right of the page.



- f.) The 'Imaging' screen shows the user which documents have not been matched into the FBWT system. Select any document that has not been matched by clicking on the icon.



g.) Once user has selected document, select the appropriate 'Document Type' and select **Submit**. Note: For Embassy documents, user will have to select 'Embassy Transaction Count' after selecting 'Document Type'.



- h.) Once user selects submit, user will match totals on the actual document to the system form. When complete, check the **Form Complete** box at the bottom left of the page, and select **Submit**.

<input type="checkbox"/> 96X130	
<input type="checkbox"/> 96X4902	
<input type="checkbox"/> 96X5007	
<input type="checkbox"/> 96X5066	
<input type="checkbox"/> 96X5090	
<input type="checkbox"/> 96X5125	
<input type="checkbox"/> 96X5493	
<input type="checkbox"/> 96X5094	
<input type="checkbox"/> 96X5900	
<input type="checkbox"/> 96X5901	
<input type="checkbox"/> 96X8217.1	
<input type="checkbox"/> 96X8217.2	
<input type="checkbox"/> 96X8333	
<input type="checkbox"/> 96X8652	
<input checked="" type="checkbox"/> Form Completed	

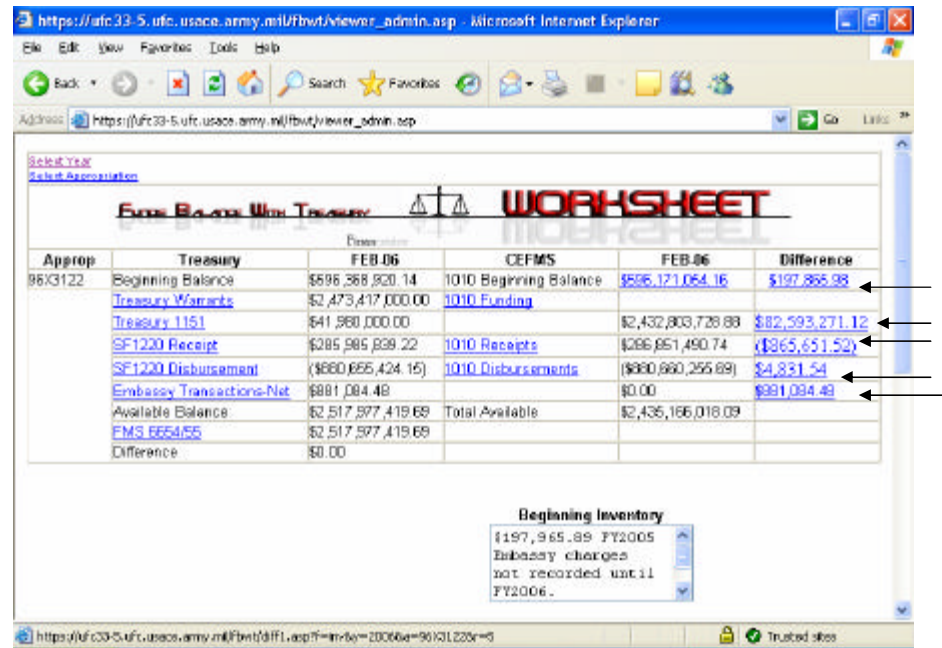
4. After matching all documents into the FBWT system, the user is ready to begin the process of reconciling each appropriation in the FBWT system.
- a.) User should logon into the FBWT system by selecting the **INET** icon on the computer desktop, selecting the **Inner Office**, selecting the appropriate admin role then **Connect**, selecting the appropriate year then **Open**, selecting the appropriate time period and appropriation then **View Worksheet**.

5. User must look at each appropriation to see if it has any differences. Appropriations with no difference should be changed to the 'approved' status. (Example 2)

If an appropriation has differences, they must be explained thoroughly. (Example 1)

After explaining differences, user will change to 'approved' status.

(Example 1) This example shows an appropriation that has several differences.



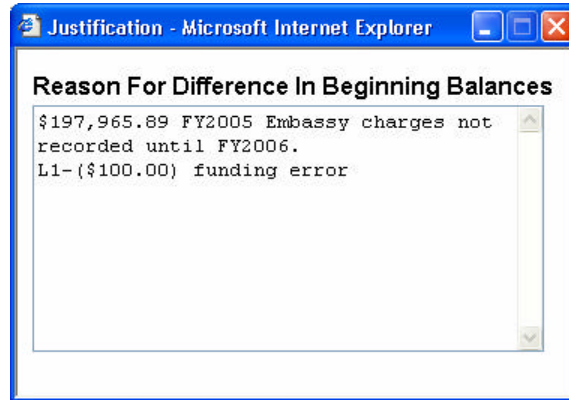
Worksheet

Approp	Treasury	FEB-06	CEFMS	FEB-06	Difference
96X3122	Beginning Balance	\$596,388,920.14	1010 Beginning Balance	\$506,121,054.16	\$197,865.98
	Treasury Warrants	\$2,473,417,000.00	1010 Funding		
	Treasury 1151	\$41,980,000.00		\$2,432,803,728.88	\$82,593,271.12
	SF1220 Receipt	\$285,985,839.22	1010 Receipts	\$286,951,490.74	(\$965,651.52)
	SF1220 Disbursement	(\$880,665,424.15)	1010 Disbursements	(\$880,660,255.89)	\$4,831.54
	Embassy Transactions-Net	\$881,084.48		\$0.00	\$881,084.48
	Available Balance	\$2,517,977,419.69	Total Available	\$2,435,166,018.09	
	FMS 6654/55	\$2,517,977,419.69			
	Difference	\$0.00			

Beginning Inventory

\$197,965.89 FY2005
Embassy charges
not recorded until
FY2006.

(Example 1) For the user to explain the differences thoroughly, the user will enter the justification into the appropriate box under the 'Funds Balance with Treasury Worksheet'. User must select 'update' to save changes made.



Justification - Microsoft Internet Explorer

Reason For Difference In Beginning Balances

\$197,965.89 FY2005 Embassy charges not recorded until FY2006.
L1-(\$100.00) funding error

(Example 2) This example shows an appropriation that does not have any differences.

https://ufc33-5.ufc.usace.army.mil/fbwf/viewer_admin.asp - Microsoft Internet Explorer

Address: https://ufc33-5.ufc.usace.army.mil/fbwf/viewer_admin.asp

Select Year
Select Appropriation

WORKSHEET

Approp	Treasury	FEB-06	CEFMS	FEB-06	Difference
95X3125	Beginning Balance	\$8,139,349.60	1010 Beginning Balance	\$8,139,349.60	\$0.00
	Treasury Warrants	\$160,000,000.00	1010 Funding		
	Treasury 1151	\$0.00		\$160,000,000.00	\$0.00
	SF1220 Receipt	\$972,618.87	1010 Receipts	\$972,618.87	\$0.00
	SF1220 Disbursement	(\$55,504,647.75)	1010 Disbursements	(\$55,504,647.75)	\$0.00
	Embassy Transactions-Net	\$0.00		\$0.00	\$0.00
	Available Balance	\$113,607,520.72	Total Available	\$113,607,520.72	
	FMS 665455	\$113,607,520.72			
	Difference	\$0.00			

Status
approved

Done Trusted Sites

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Approved by: Cynthia R. Blevins, Deputy Director of Accounting (June 2006)